IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE EIGHTEENTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 21139 of 2004

Between:

M/s. Ramachandra Shivanarayana & Sons, Rajahmundry, E.G.District, rep.by its Partner, Sri Narayana Bang.

..... PETITIONER

AND

1 Commercial Tax officer, Rajahmundry.
2 Additional Commissioner (CT) (L) (FAC), Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the disputed taxes of Rs.59,418/-, Rs.4,89,654/- and Rs.5,46,140/- for the years 1995-96, 1996-97 and 1997-98 (APGST) respectively arising in pursuance of the stay rejection orders of the second respondent in common proceedings No.LV(3)/3111/2004 dated 01-11-2004 pending disposal of the appeal before the sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.S. KRISHNA MURTHY

Counsel for the Respondent Nos.1 & 2: SPECIAL SC FOR COMMERCIAL TAXES

The Court, at the stage of admission, made the following:

Oral Order: (Per: The Hon'ble Mr. Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met, if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. Any amount already paid shall be deducted from the amount to be deposited. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

_____

BILAL NAZKI, J

S. ANANDA REDDY, J

Dt. 18-11-2004

Nb: Operative Portion by wire at party's cost.

B/o pvks/*

To

1. The Commercial Tax officer, Rajahmundry.
2. The Additional Commissioner (CT) (L) (FAC), Hyderabad.

3.2CCs to the Special SC for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

4.2CD copies

*Form-NIC-OGS/WP{**JA**}*